

AMENDMENTS TO THE ABSTRACT

Please replace the Abstract as filed with the Abstract appearing on the following page:

ABSTRACT

The manufacturing method of the present invention provides a silicon wafer, both sides of the wafer having a highly accurate flatness and small surface roughness, which is a single surface mirror-polished wafer with the front and rear surfaces of the wafer identifiable by visual observation, and excellent in flatness when held by a stepper chuck and the like. The manufacturing method of the present invention includes an etching process, a lapping process, and a double surface polishing process to simultaneously polish the front and rear surfaces of a wafer after the etching process. The polishing removal depth (A) of the wafer front surface is 5 to 10 μm in the double surface simultaneous polishing process, and the polishing removal depth (B) in the rear surface is 2 to 6 μm , and a difference between the polishing removal depth A and the polishing removal depth B is 3 to 4 μm .